

major item differs significantly from purchases. the amount used may be estimated by adding beginning of year inventories to the amounts purchased and subtracting from this total the cost of supplies on hand at the end of the year.

Cost is delivered cost and should be the amount actually paid or payable after discounts and include freight and other direct charges incurred by the establishment in acquiring supplies consumed. The cost figures for consumption should represent receipts from all sources, i.e., amounts purchased from other establishments, withdrawn from inventories, or obtained from other establishments of the same company. However, if ores were mined in this establishment in 1963 and also treated in this establishment, the value of the crude ores should not be included in the value figures reported.

For supplies, minerals for treatment, fuels, and electric energy received from other establishments of your company, cost should be checked against the values reported for the establishment producing and transferring the supply (see Section D on page 2 of these Instructions). Freight and other direct handling charges should be added.

Item 5a. Cost of Supplies Used and Minerals Received for Treatment or Agglomeration. — The following list of examples of supplies will indicate the types of items which should be included. The list is shown only as an example. It should not be considered a complete list of the items which should

be included.

Hardware	Bearings
Headlights and lamps	Bolts, screws, and nuts
Industrial diamonds	Brake blocks and linings
Lubricating oils	Belting and screen cloth
Lumber	Carbon and graphite
Pipe and fittings	brushes
Piling	Cement
Plates and sheets	Chemical reagents
Rail and accessories	Dies, jigs, and fixtures
Rods and bars	Drill bits and accessories
Roof bolts	Explosives
Stationery, stamps, and office supplies	First aid and safety supplies
Track accessories	Floor gratings
	Forgings and castings
	Fuses
	Grinding balls and rods
	Gears and pinions
	Hand tools

Include only physical goods used or put into production. Exclude services used or overhead charges. The cost of services performed for you by others should be reported in Item 5e.

Item 5b. Cost of Products Bought and Resold Without Further Processing. — Report the cost of all products bought and resold in the same condition as when purchased.

(Total sales value of all products resold is to be reported in Item 12A on the line for "Resales.")

Item 5c. Purchased Fuels Consumed. — Report the total amount actually paid or payable during 1963 for all fuels consumed for heat, power, or the generation of electricity. Include anthracite and bituminous coal, coke, natural gas, manufactured gas, fuel oil, liquefied petroleum gas, gasoline, wood, and all other fuels, including purchased steam.

Item 5d. Purchased Electricity. — Report the total amount actually paid or payable for electric energy purchased during 1963 from other companies, or received from other establishments of your company. Exclude the value of electricity generated and used at this establishment.

Item 5e. Cost of Contract Work Done for You by Others. — Report the total payments made for contract services performed during 1963, including payments for supplies and equipment furnished by the contractor incidental to this work.

Exclude payments to miners paid on a per ton, car, or footage basis. The compensation of such workers should be included in Item 3.

If part of the payment to a contractor was in material produced, an estimate of the value of the service should be reported.

Item 5a. Purchased Machinery Installed.—Include all machinery, equipment, parts for renewals and repairs, and used plant which were purchased, or which were received from other establishments of your company. Include equipment which was installed in the mine, mill, beneficiation, or washing plant as well as mobile and loading transportation equipment in 1963.

Item 6. Capital Expenditures for This Establishment (Exclude Expenditures for Land and Mineral Rights).—Capital expenditures during 1963 may be determined by the following computation: The cost of exploration work, development work, and additions completed during the year, plus work-in-progress at the end of the year, minus work-in-progress at the beginning of the year. Labor and installation costs should be included whether on contractor by your own forces.

Item 6a. Development and Exploration of Mineral Property.—Report development and exploration outlays which were charged to a capital or Office of Minerals Exploration account. These should include charges to fixed assets for which depreciation or depletion accounts are ordinarily maintained for tax purposes. Include capitalized expenditures for new entries and shafts, construction of rail and other roads, test boring, surveying, and the like.

Item 6b. Treatment or Agglomeration Plant Construction and Other Construction.—Include expenditures for new construction, major additions, and alterations (including improvements and capitalized repairs). Include machinery which is an integral part of a building, such as a crane or a kiln. Include where capitalized, expenditures for construction by your own employees. Exclude construction of company houses, general recreation facilities, and rail and other roads.

Item 6c. New Machinery and New Equipment.—Report total expenditures at this establishment for new machinery and equipment capitalized during 1963. Include replacements as well as additions to capacity. Include the value of improvements and capitalized repairs to machinery and equipment transferred from other establishments of this company. Include the value of equipment produced and used at this establishment. Include all new mining, loading, transportation, and similar equipment for use at mines; treatment plant equipment which is not an integral part of a building; as well as new office machines and fixtures, furniture, cafeteria and change-room furnishings, automobiles, trucks, and similar equipment.

Item 6d. Used Plant and Used Equipment Acquired from Others.—Report total expenditures at this establishment for old or existing plants and for second-hand equipment acquired from others (including the U.S. Government). Include at approximate market value machinery or equipment transferred from other plants of your company.

Item 7. Quantity of Electricity.—All quantities for electricity preferably should be reported in thousands of kilowatt hours. Please be careful to enter your figures in the CORRECT COLUMNS.

Item 7a. Purchased Electricity.—Report the quantity for which cost is reported in Item 5d.

Item 7b. Generated Electricity.—Enter the total quantity of electric energy generated at this establishment (gross less generating station use) during 1963.

When totals are reported on this line, data relating to the activity of the power stations would also be included in other sections of this report. For example, the number of employees assigned to the power station, their wages and man-hours should be included in the figures reported in Items 2, 3, and 4: the cost of fuels used to generate electricity in Items 5c and 9; and the horsepower of prime movers driving generators in Item 10.